

Exhibit 20

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
IN RE AMERICAN INTERNATIONAL	: <u>ECF CASE</u>
GROUP, INC. SECURITIES LITIGATION	: Master File No. 04 Civ. 8141 (DC) (AJP)
	:
This Document Relates To: All Actions	: :
	x

**DECLARATION OF ALAN S. KOPIT ON BEHALF OF
HAHN LOESER & PARKS LLP IN SUPPORT OF
CO-LEAD COUNSEL'S MOTION FOR AN AWARD OF ATTORNEYS' FEES AND
REIMBURSEMENT OF EXPENSES**

Alan S. Kopit, Esq., declares as follows pursuant to 28 U.S.C. § 1746:

1. I am a member of the law firm of Hahn Loeser & Parks LLP. I submit this declaration in support of Co-Lead Counsel Labaton Sucharow LLP's motion for an award of attorneys' fees and expenses on behalf of all plaintiffs' counsel who contributed to the prosecution of the claims in this Action against PricewaterhouseCoopers LLP ("PwC") from inception through September 29, 2008 (the "Time Period").

2. My firm is counsel of record for the Ohio Public Employees Retirement System, State Teachers Retirement System of Ohio and the Ohio Police & Fire Pension Fund (collectively, "Lead Plaintiff" or the "Ohio State Funds"). Throughout the prosecution of the case, we worked closely with Labaton Sucharow attorneys and at their direction.

3. The principal tasks undertaken by my firm included:

- a. Review of and revisions to Lead Plaintiff's mediation statement;
- b. Preparation for and attendance at mediation sessions;

c. Review of and revisions to all court papers relative to the settlement with PwC;

d. Legal research raised in connection with the mediation with PwC;

e. Attendance at meetings with representatives of the Ohio Attorney General's office and counsel to each of the Ohio State Funds;

4. The schedule attached hereto as Exhibit A is a summary indicating the amount of time spent by each attorney and professional support staff of my firm who was involved in prosecuting the claims against PwC during the Time Period, and the lodestar calculation based on the billing rates in effect at the time the work was performed. The schedule was prepared from contemporaneous daily time records regularly prepared and maintained by my firm, which are available at the request of the Court. Time expended in preparing this application for fees and reimbursement of expenses has not been included in this request.

5. The hourly rates for the attorneys and support staff in my firm included in Exhibit A are the same as the regular rates charged for their services in non-contingent matters and/or which have been accepted in other securities or shareholder litigation.

6. The total number of hours expended on this litigation by my firm directly related to PwC during the Time Period is 295.7 hours. The total lodestar for my firm for those hours is \$155,925.00, consisting entirely of attorneys' time.

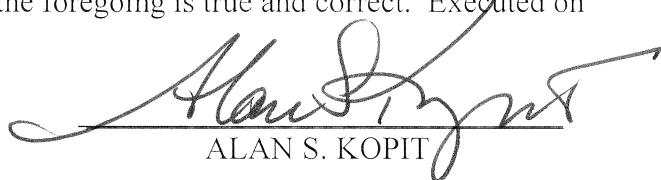
7. My firm's lodestar figures are based upon the firm's billing rates, which rates do not include charges for expenses items. Expense items are billed separately and such charges are not duplicated in my firm's billing rates.

8. As detailed in Exhibit B, my firm has incurred a total of \$30,896.37 in unreimbursed expenses incurred in connection with the prosecution of the PwC claims during the Time Period. The expenses incurred are reflected on the books and records of my firm. These

books and records are prepared from expense vouchers, check records and other source materials and are an accurate record of the expenses incurred.

9. With respect to the standing of my firm, attached hereto as Exhibit C is a brief biography of my firm and attorneys in my firm who performed work in connection with claims against PwC.

I declare under penalty of perjury that the foregoing is true and correct. Executed on January 13, 2009.



ALAN S. KOPIT

Exhibit A

Exhibit A

IN RE AMERICAN INTERNATIONAL GROUP, INC. SECURITIES LITIGATION

LODESTAR REPORT

FIRM: HAHN LOESER & PARKS LLP

REPORTING PERIOD: INCEPTION THROUGH SEPTEMBER 29, 2008

Partner (P)

Of Counsel (OC)

Associate (A)

Exhibit B

Exhibit B

IN RE AMERICAN INTERNATIONAL GROUP, INC. SECURITIES LITIGATION

DISBURSEMENT REPORT

FIRM: HAHN LOESER & PARKS LLP

REPORTING PERIOD: INCEPTION THROUGH SEPTEMBER 29, 2008

DISBURSEMENT	TOTAL AMOUNT
Duplicating	\$786.47
Postage	\$55.74
Telephone / Fax	\$158.41
Messengers	\$0.00
Filing Fees	\$0.00
Transcripts	\$0.00
Computer Research	\$13,979.72
Federal Express	\$35.33
Expert Fees	\$0.00
Travel/Meals	\$15,802.80
Court Reporters	\$77.90
TOTAL	\$30,896.37

Exhibit C



Our Mission

Dedicated, diverse legal counsel championing the success of industries, institutions and individuals since 1920.

Client Service - A Value Equation

Our clients are successful businesses, institutions and individuals who expect and appreciate attention and results. All too frequently, it is said that lawyers tell clients what cannot be done. We start from the opposite premise and help our clients achieve their business and personal objectives quickly and efficiently.

We make a commitment to know the complexities of our clients' operations, their goals and aspirations, and their future needs. It's just the way we do business, and we think it's the kind of value that clients expect from their professional service providers.

Nearly Ninety Years of Service

Hahn Loeser is a full-service law firm that provides sophisticated and creative counseling to a wide spectrum of clients. From our offices in Cleveland, Columbus and Akron, Ohio, and Naples and Fort Myers, Florida, our lawyers provide the legal skills and insights that contribute to the success of our clients.

The varied backgrounds of the attorneys at Hahn Loeser are representative of the Firm's decades-old tradition of diversity. This diversity has fueled the development of a wide-ranging practice and enables the Firm to maintain the strong relationships cultivated over many years with different segments of our communities.

Our Firm's clientele ranges from Fortune 500 corporations to privately-held businesses, non-profit institutions, governmental entities and individuals. We have provided the dedicated, diverse counsel that has enabled our clients to reach their goals.

Our Areas of Expertise

To address our clients' needs efficiently and effectively, we provide outside counsel in a variety of areas including but not limited to:

- Business Practice Area:
 - Corporate & Securities
 - Middle Market
 - Non-Profit Institutions
 - Real Estate Transactions
 - Taxation & Employee Benefits

Our Mission

- Creditors' Rights, Reorganization & Bankruptcy
- Estate Planning & Probate
- Intellectual Property & Technology
- Labor & Employment
- Litigation
- Industries:
 - Construction
 - Environmental
 - Government
 - Health Care
 - Telecommunications
 - Utilities

Our Approach to Working with Our Clients

We recognize our clients' needs to control legal costs so we strive to provide fee arrangements, such as monthly retainers, blended rates, fixed fees, or a combination of the like that lead to success for all.

Finally, business is personal as well as professional. No matter how transactional the legal field becomes, there are few things more important than the guidance of a trusted advisor. We look forward to the opportunity to add you to our roster of clients, and to champion *your* business' success.

Litigation

The litigation attorneys of Hahn Loeser represent clients in trial and appellate courts throughout the United States and in all types of alternative dispute resolution.

Hahn Loeser was named a Go-To Law Firm® by American Lawyer Media's *Corporate Counsel*. We are one of seven litigation firms selected by Aetna and one of sixteen selected by Fidelity National.

While our litigation attorneys successfully represent clients in every major type of dispute, we are known for our particular expertise in:

- Complex Commercial Litigation
- Intellectual Property
- Class Action
- Securities
- Construction
- Franchise
- Health Care
- Employment/Non-Competition Agreements
- Creditors' Rights and Bankruptcy
- Fiduciary Litigation
- Appellate Advocacy
- Insurance Coverage
- Tort Litigation

Our litigation attorneys are frequently called upon to handle cases that transcend the ordinary dispute, including cases involving complex legal issues, numerous parties and/or exceptional damages. Here are a few recent examples:

Aetna, Inc.: Representation of Aetna, Inc. in dozens of matters, including trademark prosecution, breach of contract actions, defense of benefit cases, and prosecution of a subrogation claim in a class action.

Defended Aetna in putative class actions pending in the Court of Common Pleas of Hamilton County, Ohio (Cincinnati) and the Circuit Court of Boone County, Kentucky. Physicians in the greater Cincinnati area sought certification of a regional class of medical service providers who, they alleged, were victims of a price-fixing conspiracy by the major managed care insurers in the region. Aetna settled. The cases continue against two remaining defendants.

Intervened on behalf of Aetna in a MDL product liability class action to obtain reimbursement from the manufacturer for Aetna's costs to replace defective hips and knees. Settlement obtained.

Hahn Loeser defended Aetna in the \$100 million Kansas Federal Court Case captioned *Heartland Surgical Specialty Hospital, LLC v. Midwest Division, Inc., et. al.* Case No. 05-CV-2164. Plaintiff specialty hospital asserts a complex and cutting-edge claim for violation of the Sherman Antitrust Act stemming from an alleged vertical conspiracy between area managed care companies and area hospitals.

Amedysis, Inc.: Litigation counsel to Amedysis, Inc., a publicly held provider of home health care services, operating sites across 19 states.

American Bridge: Representing American Bridge in multiple disputes connected with a \$200 million contract with the State of Maryland for the reconstruction of the Woodrow Wilson Bridge Bascule Span.

American Landfill, Inc.: Representing plaintiff in action seeking to recover fees collected by the defendant Stark/Tuscarawas/Wayne Joint Solid Waste Management District pursuant to the provisions of R.C. § 3734.57, the

Litigation

relevant portions of which were determined to violate the Commerce Clause of the United States Constitution, and/or which violated the Equal Protection Clauses of the United States and Ohio Constitutions.

American Skandia Life Assurance Corp.: Defense of American Skandia in connection with approximately thirty-three multi-plaintiff cases alleging securities fraud.

Automotive Finance Corporation: Litigation and appellate counsel on a large complex commercial action pending in the Ft. Lauderdale area. Automotive Finance Corporation, headquartered in Carmel, Indiana, with 88 North American offices, finances floor planning, or inventory purchases, for independent used car dealers who buy vehicles from auctions.

Bank of America, N.A./Fleet Financial: Defense of Bank of America/Fleet Financial's ten-year litigation battle with four national money managers and the 100 funds they represent. Case involved over 100 investors claiming losses exceeding \$200 million. The case was successfully tried in arbitration, with the investors receiving nothing from the Bank.

Bechtel Power Systems: Representing Bechtel Power Systems on a \$1 billion 600-megawatt, clean-coal powered plant (the first of its kind in the U.S.). Hahn Loeser also represented Bechtel Power Systems in multiple disputes connected with three power generation projects in Texas, Oklahoma, and Mississippi; result involved no liability to the client.

Busey Bank: Busey Bank, N.A. has offices throughout the United States, with nine banking centers serving Southwest Florida. Hahn Loeser is representing Busey Bank in a multimillion dollar mortgage foreclosure matter, and other business litigation including a breach of contract claim brought against the Bank by one of its former officers.

Caraustar Industries, Inc.: Lead counsel defending a Georgia-based recycled paperboard carton manufacturer in breach of contract action brought by an Ohio paper processing company claiming over \$3 million in damages. The case was settled before trial. Lead counsel defending \$10 million personal injury arising out of an industrial accident.

CIT Group: Representing various lending subsidiaries of the CIT Group in connection with various types of litigation both as plaintiff in enforcement actions and as a defendant against predatory lending type claims.

City of Fort Myers: Representing the City of Fort Myers in litigation arising from the City's attempt to enforce the Florida Public Records Statute and defending a claim arising from the construction of a hotel in downtown Fort Myers.

Classified Client: Represented, on referral from the Cleveland Legal Aid Society, a class of persons who had been denied general assistance benefits. Hahn Loeser's representation was limited to defending a trial court judgment for the class before the 10th District Court of Appeals, and administering notice to the class of the opportunity to apply for compensatory benefits.

Classified Hospital Client: Represented seven area hospitals in a Cuyahoga County case brought by a class of persons who ordered hospital medical records for personal and litigation purposes, and complained of being overcharged for copies. About 23 hospitals and 5 medical records copy services were also sued. The case was settled.

Cleveland Clinic Foundation: Defended the Cleveland Clinic during a medical records billing class action in Lee County, Florida. We also defended the Clinic in a claim for an oral agreement to pay real estate commission on commercial property. In addition, we assisted the Clinic in a due diligence for acquisition of the Cleveland Clinic - Naples Hospital.

Litigation

Cleveland Museum of Art: Serves as outside general counsel for the Cleveland Museum of Art, one of America's leading comprehensive museums. Hahn Loeser is currently involved in providing counsel for the Museum's \$300+ million construction project that is considered one of the largest public projects in the State of Ohio. Hahn Loeser is also handling a variety of general legal matters for the Museum.

Cliffs Natural Resources (formerly Cleveland-Cliffs Inc): Lead counsel in case resulting in \$4 million jury trial verdict against Oglebay Norton Marine Services LLC and the American Steamship Company (a unit of New York Stock Exchange-traded GATX) stemming from a dispute regarding excessive transportation charges in a 15-year iron ore pellet supply contract. Also, a declaratory judgment was entered in favor of Cliffs entitling it to reduced future transportation costs in the millions of dollars.

Collier County: Collier County is located in the Southwest corner of Florida and includes the City of Naples. Hahn Loeser has been retained as litigation counsel for Collier County, working with the County Attorney's Office in a wide range of litigation matters. Currently, Hahn Loeser is defending Collier County in two claims for compensation brought by landowners under the Bert Harris Private Property Protection Act. These matters claim damages ranging from \$67 million to more than \$91 million. In addition, Hahn Loeser is representing the Board of County Commissioners in two litigation matters between the Board and the Office of the Clerk of the Circuit Court, seeking a judicial declaration of the constitutional rights and statutory authority of the Board and the Clerk of the Circuit Court.

Confidential Property Owners: Represented property owners in the Midtown Corridor of Cleveland with respect to their express and implied rights of access. The case was resolved by successfully negotiating a complex easement and license agreement.

Coral Hospitality: Litigation counsel representing Coral Hospitality in a dispute with a Georgia-based management company. Coral Hospitality, based in Naples, is a full-service hospitality management and investment company specializing in hotels, clubs and residential communities.

Crown Castle: Representing manager of cellular telephone towers in various cases involving contract disputes, zoning issues, and conspiracy claims.

Emeritus Communities, Inc.: Defended against damages claim in construction dispute.

Exxon Mobil Corporation: Joint representation of Exxon Mobil Corporation and affiliates in multiple disputes with joint venture partner Saudi Basic Industries Corporation. These cases, governed by Saudi law, included a 2003 trial resulting in a \$416.8 million verdict for ExxonMobil, one of the highest in 2003. The Delaware Supreme Court has upheld the verdict on appeal. Hahn Loeser also represented ExxonMobil in an indirect-purchaser antitrust case in the Court of Common Pleas of Cuyahoga County, Ohio. The suit involved EPDM, a product used in the manufacture of synthetic rubber.

Fencorp Co./Frederick E. Nonneman: Lead counsel in two securities fraud and securities registration cases resulting in federal jury verdicts for Fencorp Co. and the Frederick E. Nonneman Trust subsidiaries in the amount of \$3.1 million (post-trial motions to increase verdicts to \$5.1 million). These cases were brought against a regional oil and gas company relating to its sale of interests in programs to drill for oil and gas. A companion case remains pending in state court.

Fidelity National Financial: Lead counsel in cases resulting in two jury verdicts for subsidiaries of Fidelity National Financial, Inc. (FNF) - \$41.5 million for Security Title Agency, Inc. (2006) in Arizona (punitive damages vacated on post-

Litigation

trial motion; appeal pending) and \$43.2 million for Chicago Title Insurance Company (2005) in Ohio (vacated punitive damages award and remanding for new trial on compensatory damages). These cases were brought against FNF's largest title insurance competitor for wrongful recruiting of employees and customers. A similar case is underway for an FNF subsidiary in California.

Represented five Fidelity subsidiaries in nearly two dozen class actions around the country. In these cases, the plaintiffs have alleged that the Fidelity entities overcharged consumers for title insurance or improperly charged certain escrow fees. Hahn Loeser's representation has covered all phases of the litigation, from initial case assessment to appeal. Hahn Loeser has obtained favorable outcomes for Fidelity in many of the cases. For instance, Hahn Loeser attorneys successfully moved for de-certification of a class in one case. And, in other cases, they succeeded not only in having two nationwide class actions dismissed, but also in defending those results on appeal.

Representing Fidelity and Chicago Title Insurance Company in a case against United General Title Insurance (UGTIC) et. al., regarding improper recruiting practices.

Co-counsel with the Los Angeles firm of Hennelly & Grossman on the LA-based case of Ticor Title, et al. vs. the Mercury Group of Title Companies (including Investors Title, Alliance Title and Financial Title).

Providing advice and defending claims on behalf of Fidelity in an employee recruitment matter involving Title First.

Fort Myers Toyota, Inc.: Representing Fort Myers Toyota, Inc. in numerous matters, including litigation with the dealership's former general manager. Hahn Loeser provides employment litigation defense, employment advice, and general business services to the dealership, which has been serving Southwest Florida since 1991 as one of the largest Toyota Dealerships in the Southeastern United States.

Foundry Resins: Served as liaison counsel for the plaintiffs in a class action against Ashland Chemical Company and Borden Chemical Company by a class of companies who purchased Foundry Resins from the defendants. The case alleged price fixing under the antitrust laws. The case settled for \$14.2 million.

Great Lakes Cheese Co.: Defended Great Lakes Cheese Co., one of the country's largest private label cheese processors, against charges of patent infringement related to machines for automated cheese slice production. The parties reached a settlement, ending seven years of litigation.

Harvard Coil Processing: Prosecuting collection claims for unpaid invoices where interpretation of contract was in dispute.

Honeywell International: Retained by Honeywell International, a diversified technology and manufacturing leader, serving customers worldwide with aerospace products and services; control technologies for buildings, homes and industry; automotive products; turbochargers; and specialty materials, to defend a Third Party complaint filed in Cuyahoga County Common Pleas Court for a defective roof claim at a large local company.

Hugo Boss: Defending Hugo Boss, global leader in fashion brands, in a California class action lawsuit involving alleged violations of the Song-Beverly Credit Card Act.

Litigation

Johnson Controls, Inc.: Representing Johnson Controls, Inc., a Fortune 67 company, supporting its Global Workplace Solutions Business internationally. Hahn Loeser is one of only four law firms in the U.S. serving as regional counsel to the company's Building Efficiency Business. As regional counsel, we handle all commercial construction litigation and commercial transactions for JCI in a 15-state area. HL Construction Law serves as the company's National Construction Claims Counsel. Additionally, our experience with JCI has included representing its Automotive Division in prominent high stakes Ohio litigation, and its Power Solutions Division in commercial disputes in Indiana and Michigan.

Kellstone, Inc.: Prosecuting insurance bad faith claim.

Khyber Technologies: Represented Khyber Technologies in a patent infringement suit in federal district court in Boston. The suit involved Khyber's patent application for a pocket-sized handheld computer designed to input and retrieve information through voice or handwriting. The defendants were Hewlett-Packard, Casio, and other smaller handheld computer manufacturers. The case was settled out of court.

LandAmerica: Based on our track record of success with Fidelity National Financial's Chicago Title subsidiary, Hahn Loeser was selected by LandAmerica to represent Lawyers Title in a suit against First American. This case resulted in a settlement very favorable to LandAmerica, although the specific details are confidential.

In Re Level Propane: Represented equipment lessors in equitable subordination adversary proceeding.

Lima Memorial Hospital: Represented Lima Memorial Hospital in a dispute with partners in health system joint venture.

Manusa, Inc.: Represented plaintiffs in multi-day jury trial prosecuting a civil fraud action on behalf of multiple plaintiffs in connection with the sale of a business. Jury awarded \$1.54 million to the plaintiffs.

Marcus Adams Capital LLC: Lead counsel in cases resulting in two verdicts for affiliates of Marcus Adams Capital LLC in a dispute with a commercial tenant, Zohar Waterworks LLC. In the first case, Hahn Loeser secured a temporary restraining order compelling Zohar to return equipment and machinery that Zohar had removed and attempted to transport to Mexico. Hahn Loeser then commenced a preliminary injunction hearing to secure the return of all of Marcus Adams' remaining equipment and machinery. As a result of that hearing, Hahn Loeser secured a settlement of \$2.7 million for Marcus Adams and ultimately secured an award of its attorney fees in a subsequent bench trial. In that same litigation, Hahn Loeser secured summary judgment against Zohar imposing liability for repairs and maintenance to the commercial facility that Zohar had previously occupied. Hahn Loeser is presently litigating the issue of the extent of those damages, which Marcus Adams estimates to be in excess of \$8 million.

MasterCard International: Representing MasterCard International in two consumer class-action suits pending in the Court of Common Pleas of Cuyahoga County, Ohio. The first seeks recovery, on behalf of all Ohio MasterCard holders who made purchases in foreign currency, of the fees charged to convert the transactions into U.S. dollars. The second is an indirect-purchaser antitrust case involving fees paid to MasterCard and VISA by retailers in connection with debit-card transactions.

Molson Canada, Inc.: Advising Canadian client on Ohio Commercial Code issues.

Nautilus: Represented Nautilus, a manufacturer and marketer of health and fitness products, in a class action brought under the Fair and Accurate Credit Transaction Act. The case was dismissed prior to any class certification decision.

Litigation

Network Funding L.P.: Defended reverse mortgage company in putative class action brought alleging violations of the Telephone Consumer Protection Act for alleged transmission of fax advertisements.

Northrop Grumman: Local counsel for both securities litigation and corporate matters to Northrop Grumman in its attempt to take over TRW resulting in part of TRW being sold to Northrop and the other part to another major aerospace conglomerate.

Ohio Bureau of Workers' Compensation: Defending the Administration of the Ohio Bureau of Workers' Compensation in an attempted class-action lawsuit by employers seeking dividend credits for years after retrospectively-rated employers became self-insured.

Ohio Department of Rehabilitation and Corrections: Represented the Ohio Department of Rehabilitation and Corrections, concerning a claim against the design team for a recently constructed state prison in eastern Ohio. The claim relates to subsurface conditions that resulted in buckling and heaving of the floors, walls, and ceilings at the prison, requiring millions of dollars in remediation costs. The case settled with payment to the State of Ohio of \$3.5 million.

The Ohio State University: Represented The Ohio State University in relation to construction issues including claims by contractors for additional funds due to cost overruns and delays, and claims against contractors and design professionals for delays and defective work.

The Ohio State University v. National Fire Insurance Co. - Claim against bonding company for Buckeye Electric Company for damages arising out of delays and defective work on The Ohio State University Ross Heart Hospital.

The Ohio State University v. Cincinnati Insurance Co. - Claim against bonding company for Buckeye Electric Company for damages arising out of delays and defective work on The Ohio State University Physics Research Building.

In re Buckeye Electric Company, Debtor - Buckeye Electric filed Chapter 7 Bankruptcy. In this proceeding, we asserted claims against the bankrupt estate for breach of contract on several OSU construction projects, and defended preference claims, and a claim alleging that lack of payment put Buckeye Electric into bankruptcy.

Hahn Loeser achieved settlements in these cases where the contractor received nothing, and the University received payments of \$4.41 million.

Pacific International Ltd.: Defended Pacific International Ltd. in a class action suit brought on behalf of all Ohio consumers who purchased the enuresis treatment from Pacific International Ltd. The case was dismissed prior to consideration of class certification.

POET, LLC: Representing Poet Design and Construction, LLC, the largest manufacturer of ethanol in the world, in connection with its construction of ethanol plants across North America.

Raymond Building Supply: Litigation counsel on numerous matters for this local supply company. Raymond Building Supply, headquartered in Fort Myers, is one of the leading building supply outlets in the state.

Litigation

Realogy Corporation: Representing this global provider of real estate and relocation services (real estate franchising, brokerage, relocation and title services) including brands such as Century 21, Coldwell Banker and ERA. In addition to representing these brands in standard franchise litigation in Ohio and surrounding states, including Lanham Act and other claims for breach of franchise agreements, Hahn Loeser represents Realogy's brands in a number of high stakes cases around the country. Recent successes include obtaining the dismissal of a major fair housing (racial steering) case against Century 21 in Detroit, and the dismissal of an action in Arizona by victims of a Ponzi scheme perpetrated by a former franchisee. Hahn Loeser also continues to represent Coldwell Banker in a major price fixing class action pending in Kentucky against multiple national franchisors and Kentucky real estate brokers.

Satterfield: The Satterfield class action was filed on behalf of customers of Verizon Wireless and Cingular Wireless. The action alleges that over an eight-year period both Verizon and Cingular violated many provisions of Ohio law relative to telephone companies. The Satterfield case is based on findings and litigation concluded by Hahn Loeser in 2003 on behalf of an unrelated entity.

SH Group, Inc.: Representing SH Group, Inc. in defective construction litigation involving a project at Wright Patterson Air Force Base in Dayton, Ohio.

State Teachers Retirement System: Co-lead counsel on behalf of the Ohio Public Employees Retirement System, the State Teachers Retirement System (STRS) and the Ohio Police & Fire Pension fund, lead Plaintiffs in the ongoing securities class action against American Insurance Group. Hahn Loeser also represented STRS for more than four years during the 1990s in major real estate work, litigation and workouts, including the negotiation and documentation of the operating agreement for a \$1 billion hedge fund sponsored by a major New York City hedge fund operator.

Summit County Council: Defending against mandamus action in connection with election results.

SunTrust Banks, Inc.: SunTrust Banks is one of the nation's largest commercial banking organizations, with more than 1,600 branch locations in the Southeastern United States. The Fort Myers office of SunTrust has retained Hahn Loeser to represent their interests in several items of pending litigation, seeking both monetary damages and injunctive relief. The Atlanta office of SunTrust has retained Hahn Loeser to defend their interests in two trust matters pending in Southwest Florida.

Tharo Systems: Represented Tharo Systems, a software developer in the automatic identification industry, in litigation over the breakup of a joint venture with a German hardware manufacturer. After a six-day trial the jury found in favor of Tharo with an award of approximately \$8.5 million, reportedly the third-largest jury verdict in Ohio in 2004. The United States Court of Appeal for the Sixth Circuit affirmed the verdict in favor of Tharo in August 2006.

Thompson Consumer Products: Defended Thomson Consumer Products, owner of consumer electronics brands including RCA, in this patent infringement litigation. The plaintiff was owner of a patent purporting to cover so-called "tune by label" television remote controls. The plaintiff argued that his patent covered television remote controls that can be reprogrammed by users or media providers to allow channels to be selected by designations such as "ESPN" and the like. Prior to settling the case, Hahn Loeser, on behalf of a Thomson sister company, Thomson Licensing, brought an action contending that a patent owned by Thomson Licensing had priority over, and therefore invalidated, the patent owned by the plaintiff. The case is on appeal before the United States Court of Appeals for the Federal Circuit.

TJFC, Inc: Represented TJFC, Inc. in connection with unjustified termination of franchise agreement.

Litigation

The Travelers Indemnity Company: Serves as co-counsel representing Travelers in a punitive class action alleging misrepresentation in the sale of homeowners insurance.

U.S. Air Flight 405 Disaster: On plaintiffs' steering and trial committee for class action settlement against Fokker, the manufacturer of the U.S. Air Flight 405 plane which crashed at LaGuardia Airport.

Van Dorn Demag Corporation dba Demag Plastics Group Corporation: Representing client in connection with various contract disputes and bankruptcy claims issues.

Winthrop Realty Trust: Defended Winthrop Realty Trust in a class action by preferred shareholders of First Union alleging that the proposed merger violated their rights under their share certificates as well as other alleged legal duties. New York State Supreme Court (trial court) entered preliminary injunction, Appellate Division reversed on appeal.

W.R. Grace & Co.: Defended W.R. Grace & Co.-Conn. in a putative class action brought in the Court of Common Pleas of Cuyahoga County, Ohio (Cleveland). Members of local unions, who contended that they were exposed to asbestos, attempted to bring a class action for medical monitoring. This case was dismissed voluntarily without prejudice and not refiled.

Youngquist Brothers, Inc.: Youngquist Brothers, Inc. is a diversified company, operating rock mining facilities, deep injection well systems, citrus and other business interests. Hahn Loeser currently represents Youngquist Brothers in defense of a claim in excess of \$1 million based on breach of contract, and in various other litigation matters.

Business Practice Area

For nearly 90 years, Hahn Loeser & Parks LLP has represented businesses of all sizes, from sole proprietorships and partnerships to corporations, both publicly and privately held. Our approach is to emphasize quality assurance and cost containment, and to combine it with a high level of personal attention to resolving legal matters for our clients.

We understand the economic and business pressures on our clients in an increasingly competitive economy, and are committed to efficiency in terms of both the cost and the timing of our services. The Business Practice Area serves our clients through several disciplines:

Corporate and Securities

We handle public and private sales of securities in a variety of contexts, including business combinations and capital formation through the public and private issuance of equity and debt securities. In addition, we provide counsel on mergers and acquisitions, secured borrowings, proxy contests and employment relationships between companies and their principals.

Estate Planning and Probate

Our tax-effective planning techniques can minimize income, estate, gift and generation-skipping taxes. Gifts to charity are often a consideration among the clients we serve. We establish many lifetime gift programs, including annual exclusion gifts, charitable contributions and gifts to private foundations. Maintaining control of assets is a priority for our clients. We assist in establishing and funding revocable living trusts in order to provide lifetime management of assets and minimize probate. We also provide a full range of estate administration and probate services.

Family Business

When family members function simultaneously as business owners, parents, officers, children, directors, siblings, employees and in-laws, that intersection can become a place of tension or conflict which can cause difficulties for the family and its business.

We believe family businesses need and deserve legal counsel that is sensitive to the special issues in the "family meets business" intersection, and have successfully represented business owners and family enterprises in matters such as succession planning, estate planning, partnership structures, shareholder buy-sell agreements, tax planning, control arrangements and stock options.

Health Care and Non-Profit

Keeping abreast of the business and regulatory climate in today's fast-changing health care marketplace as well as in the non-profit arena is a key part of the counsel that we offer.

We assist clients in regulatory compliance strategies, legislative initiatives, and assessing mergers, affiliations and joint venture opportunities. In addition to individual physicians and practice groups, we have represented and structured numerous transactions for institutional health care clients including hospitals, joint ventures, and integrated delivery systems.

Business Practice Area

Intellectual Property and Technology

We strive to be the region's leader in the area of strategic partnerships and financing for our high tech clients. In addition to facilitating our clients' access to venture capital, we provide counsel on technology-based business transactions, technology transfers, copyright/trademark infringement cases, patent infringement, software performance claims and trade secrets misappropriation cases.

International Business

We counsel U.S. clients that wish to expand internationally, as well as foreign clients pursuing business interests in the U.S. Our multi-lingual attorneys (French, Russian, Spanish, German and Italian) handle matters such as cross-border mergers and acquisitions, international distribution agreements, and representing foreign and U.S. corporations and investors in technology transfer, technology licensing and strategic partnerships across the poles.

We recognize that foreign companies interested in conducting business in the U.S. face unique challenges in penetrating our marketplace, and have developed a standard "fixed fee" approach for several standard start-up transactions designed to encourage foreign companies and entrepreneurs to do business in Ohio.

Real Estate

We have substantial experience in representing corporate and institutional clients in complex real estate transactions, including sale-leasebacks, master leases and institutional joint ventures, as well as handling large scale development projects, financing public and private equity and debt placements and real estate workouts for our clients.

Taxation and Employee Benefits

Our tax lawyers regularly alert businesses to the tax implications of their operations and transactions and have substantial expertise in dealing with mergers, acquisitions, liquidations or reorganizations (including those stemming from the transfer of a closely-held business from one generation to the next).

In the employee benefits area, we have extensive experience in establishing, amending, merging, separating and terminating pension and profit sharing plans; establishing and maintaining voluntary employee beneficiary associations (VEBAS), 401(k) plans, ESOPs and welfare benefit plans; obtaining tax exemption determination letters from the IRS for qualified retirement plans; and dealing with the Pension Benefit Guaranty Corporation in connection with the determination of over-funded and under-funded pension plans.

Venture Opportunities

African, Asian and Hispanic American businesses, both emerging and established, have turned to Hahn Loeser for our comprehensive legal counsel. Matters we handle for Venture Opportunities clients include capital formation, joint ventures, licensing and technology transfer, import/export matters and new venture organizations as well as MBE, FBE and DBE certifications.

Business Practice Area

Entrepreneurial Services

Acting as an "advisor in growth," the attorneys in our Entrepreneurial Services section are focused on serving the needs of entrepreneurs in establishing, growing and maintaining their business ventures. We offer a commitment to sharing some of the risks of a start-up with clients who have the greatest chance of growth. We are willing to make a significant investment of time and energy to help a venture succeed by implementing creative programs and fee structures for persons and businesses who offer growth potential, a demonstrated annual revenue benchmark, financing capabilities and managerial expertise.

Rocco I. Debitetto

200 Public Square Suite 2800
Cleveland, OH 44114-2316
phone 216.274.2374 fax 216.274.2551
e-mail: rdebitetto@hahnlaw.com

Areas of Emphasis

Creditors' Rights Reorganization and Bankruptcy
Commercial Litigation

Legal and Business Experience

Admitted to Ohio Bar, 2001; Federal District Court for the Northern District of Ohio 2002; Federal District for the Southern District of Ohio, 2002; Sixth Circuit Court of Appeals, 2005; United States Supreme Court, 2006.

Associate, Hahn Loeser & Parks LLP September 2001 to present; Summer Associate, 2000.

Law Clerk, Robert E. Sanders & Associates, P.S.C., 1999-2001.

United States Army Judge Advocate General Corps, Civilian Law Clerk, XVIII Airborne Corps, June-August 1999.

Extern, Hamilton County Public Defenders Office, Juvenile Division, January - May 2001.

Summer Probate Clerk, Weltman, Weinberg & Reis, Co., L.P.A., 1996-1998.

Member, American Bar Association

Young Lawyers Division

Member, Cleveland Metropolitan Bar Association

Young Lawyers Section

Chair, 2007-08

Vice Chair, 2006-07

Recruiting Committee Chair, 2006-07

Treasurer, 2005-06

Pro Bono Committee Chair, 2005-06

Secretary, 2004-05

Justice for All Subcommittee Liaison, 2005 to present

Bankruptcy and Commercial Law Section

Co-Chair, Bankruptcy and Commercial Law Section Seminar, Fall 2008.

Planning Committee, 2006 & 2007 William J. O'Neill Great Lakes Regional Bankruptcy Institute

Co-Chair Marketing & Publicity, 2006-07

Co-Chair Hospitality, 2005-06

Member, Federal Bar Association

Board of Directors, Cleveland Chapter, June 2006 to present

Member, Attorney Constituency Group, United States Bankruptcy Court, Northern District of Ohio, 2006 to present.

Rocco I. Debitetto

Member, Catholic Lawyers Guild, 2001 to present.

Member, Ohio Manufacturing Association.

Participating Attorney, Northern District of Ohio, Pro Bono Bankruptcy Project, 2003-05.

Member, American Bankruptcy Institute.

Voted an Ohio Super Lawyer Rising Star, *Ohio Super Lawyer's - Rising Stars Edition*, August 2005-07.

Publications

Author, "Behind the Tab," *Cleveland Bar Journal*, April 2008.

Author, "Everything In Between," *Cleveland Bar Journal*, February 2008.

Author, "The Theory of Nothingness," *Cleveland Bar Journal*, January 2008.

Author, "Compromise: I'll Know It When I See It," *Cleveland Bar Journal*, December 2007.

Author, "That Article Nobody Likes to Read," *Cleveland Bar Journal*, November 2007.

Author, "This Too Shall Pass," *Cleveland Bar Journal*, September 2007.

Co-Author, "Acquiring Distressed Assets: Choose Your Own Adventure," *The Journal*, a publication of Stout Risius Ross, Spring 2006.

Bankruptcy Reform in Light of Increased Consumer Filings, 2001.

Presentations

Eviction and the Judicial Process, Sterling Education Services, 2005.

Bankruptcy in the Construction Industry, American Bar Association, 2005.

Bankruptcy in the Construction Industry, Lorman Education Services, 2004.

Cleveland Bar Association, Ohio New Lawyer Training Program:

Introduction to Bankruptcy, 2003-04; 2006;

Ethics and Professionalism, 2005; 2007.

Basic Bankruptcy Litigation in Ohio, National Business Institute, 2002.

Legal Writing

Co-author, "Acquiring Distressed Assets: Choose Your Own Adventure," *The Journal*, a publication of Stout Risius Ross, Spring 2006.

Education

University of Cincinnati College of Law, J.D., 2001.

Honors and Activities: Winner, 2001 Norbert Heinsheimer Essay Award for Best Comment; 1999 George C. Katsanis Scholarship Award; Member, Dean's Honor List, 1999-2001; Associate Member, Law Review; Member Phi Alpha Delta; Student Volunteer, Volunteer Lawyers Project.

University of Dayton, B.A., *summa cum laude*, 1998.



Rocco I. Debitetto

Honors and Activities: Omicron Delta Epsilon (Economics Honors Fraternity); Golden Key International Honor Society.

Community Involvement

Lake Edge Beach Homeowners' Association.

President, 2004-06.

Board of Trustees, 2006 to present.

Director and Co-Founder, University of Dayton Rugby Football Club Alumni Association, 2004 - present.

Member, University of Dayton Alumni Association.

Alan S. Kopit

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Legal and Business Experience

Construction Law

One of four regional counsel to Johnson Controls, Inc., representing this Fortune 100 Company in 15 states with respect to negotiation of all types of contracts, litigation and claims analysis.

Commercial Litigation

Representation of three major Ohio pension funds (Lead Plaintiff) in securities class action against American International Group, Inc., its accountants, underwriters and officers in U.S. District Court; representation of Johnson Controls against major Tier 2 automotive industry supplier in U.S. District Court; representation of Johnson Controls, Inc. as regional construction counsel in 15 states (Controls Group), and various litigation matters for JCI's Automotive Group; representation of Fleet Bank in complex securities fraud case brought by "junk bond" holders; representation of Johnson Controls, Inc. and ABN AMRO Inc. in complex litigation involving Summit County, Ohio and its obligations under a performance contract; representation of The State Teachers Retirement System of Ohio in restructurings, real estate matters, and commercial litigation; representation of The CIT Group's complex litigation against Colorado Interstate Corporation in U.S. District Court and U.S. Court of Appeals; representation of the Federal Home Loan Mortgage Corporation in commercial litigation in U.S. District Court; representation of Sony Electronics Inc. in commercial litigation against Gateway Economic Development Corporation; representation of the City of Cleveland in antitrust litigation against The Cleveland Electric Illuminating Co.

Creditors' Rights, Reorganization and Bankruptcy

Representation of creditors (secured and unsecured), creditors' committees, debtors and trustees in major reorganization and insolvency matters, including:

- In re Mid-American Waste Systems, Inc. (Secured lender - Fleet Bank);
- In re White Motor Corp. (Creditors' Committee and Disposition Assets Trustee);
- In re Enduro Stainless, Inc. (Creditors' Committee and Trustee);
- In re Atlantic Computer Systems Inc. (Secured lender - The CIT Group);
- In re CIS Corp. (Secured lender - The CIT Group);
- In re SiMETCO, Inc. (Debtor);
- In re Direct Transit, Inc. (Secured lender - The CIT Group);
- Participation in work out transactions involving distressed businesses;
- Negotiation and closing of a variety of commercial transactions.

Government Relations

Representation of clients before agencies and departments of local, state and federal government.

Alan S. Kopit

Media Commentary

NBC News, New York, 2000 to 2006 (periodic law segment on The Today Show).

CNN, Fox News, MSNBC, CNBC and Bloomberg Financial TV, 2001 to present (regular small business and consumer law commentary).

Legal Editor, Martindale-Hubbell website, lawyers.com.

Staff Attorney, WKYC-TV, Cleveland, Ohio, NBC affiliated station, 1982-91 (appearing regularly on the News, The First Report and AM Cleveland). Featured on three Emmy Award winning special "AM Cleveland" programs. Currently appearing on Good Company.

American Federation of Television & Radio Artists: Member, 1978 to present.

Professional

Admitted to practice in Ohio in 1977. Also admitted to practice before the U.S. Supreme Court, U. S. Courts of Appeals for the 3rd, 4th, 6th and 10th Circuits, and U.S. District Court for the Northern and Southern Districts of Ohio.

Partner with Hahn Loeser & Parks (approximately 110 attorneys), 1985-present; Associate from 1977-84. Partner-In-Charge of the Cleveland Office, 2003 to present; Board of Directors, 1993 to present; Chair: Information Management Committee, 1999 to present; Co-Chair: Construction Law; Creditors' Rights, Reorganization and Bankruptcy Practice Group, 1991-2005; Government Relations Practice Group, 1991 to present. Practice Areas: Creditors' Rights, Reorganization and Bankruptcy; Commercial Litigation; Government Relations.

Special Counsel to the Ohio Attorney General, 1991 to present; representation includes The State Teachers Retirement System of Ohio, Ohio Public Employee Retirement System and the Ohio Police and Fire Pension Fund.

American Inns of Court, William Thomas Chapter: Master of the Bench, 1995 to present.

Eighth District Judicial Conference: Life Member.

Professional Associations

Cleveland Metropolitan Bar Association: President, 1996-97; Board of Trustees, 1981-82, 1991-98.

Cleveland Metropolitan Bar Foundation: President, 1997-98; Trustee, 1995-2001.

American Bar Association (selected positions): House of Delegates, 1987-90; Standing Committee on Scope and Correlation of Work, 1999-2004; Member, Council of the Litigation Section, 2002-2005; Chair, Standing Committee on Public Education, 2004-2006; Council Member, Fund for Justice and Education, 2006 to present; Member, Commission on Civic Education and Separation of Powers, 2004-07; Member, Standing Committee on Gavel Awards, 1998-2001 and 2007 to present; Member, National Conference of Lawyers and Representatives of the Media, 1993-95; Member, Litigation Section and Law Practice Management Section.

American Bar Foundation: Fellow, 1990 to present.

American Bar Endowment: Board of Trustees, 1986-88.

Alan S. Kopit

ABA Litigation Section: Member, Task Force on Hurricane Katrina; Council of the Litigation Section, 2002-2005, Division Director (Programming), 1995 to present; Co-Chair, Jury Initiatives Task Force, 1998-99; Chairperson, 1994 Litigation Section Annual Meeting, Cleveland, Ohio (attended by 800 lawyers).

ABA Young Lawyers Division (175,000 members): Chairperson, 1986-87; Division Delegate to the ABA House of Delegates, 1987-90; Division Liaison to the General Practice Section Council, 1988-90; Chairperson-elect, 1985-86; Secretary, 1984-85; Affiliate Outreach Project Director, 1983-84; Director, 1982-83; District Representative from the State of Ohio, 1980-82.

Award: Winner of 1985 Personal Finance Debate in both the Washington, D.C. (July 8, 1985) and London, England (July 18, 1985) international competitions, sponsored by the 58th Annual Session of The Conference on Consumer Finance Law held in conjunction with the Annual Meeting of the American Bar Association.

Publications

Author of more than 30 articles on the MSNBC website on various consumer law topics, 2001 to present.

"Getting Started on Your Legal Leg Work: A Guide to Legal Considerations When Starting Your Own Business," Martindale-Hubbell, www.lawyers.com, 2003.

"Getting Started on Your Legal Legwork: The Consumers Guide to Finding and Hiring Legal Counsel," Martindale-Hubbell, www.lawyers.com, 2003.

Contributing Author, Professionalism--The Real Bottom Line: The Lawyers' Pledge of Professionalism (American Bar Association 1989).

"A Steady, Upright and Impartial Administration of the Laws," Cleveland Bar Journal, Vol. 67, No. 10, September 1996, p. 2.

"The Ohio Board of Regents' Plan to Cut Funding to Public Law Schools: The Savings Are Not Worth the Cost," Cleveland Bar Journal, Vol. 68, No. 2, December 1996, p. 2.

"Is it Time to Revisit the Issue of Merit Selection of Judges in Ohio?" Cleveland Bar Journal, Vol. 68, No. 3, January 1997, p. 2.

"Toward a Fully-Funded Disciplinary System," Cleveland Bar Journal, Vol. 68, No. 4, February 1997, p. 2.

"Just Solutions - A Cleveland Focus," Cleveland Bar Journal, Vol. 68, No. 6, April 1997, p. 2.

"Impeach Chief Justice Marshall," Cleveland Bar Journal, Vol. 68, No. 7, May 1997, p. 2.

"How Did the Soothsayers of the 80s Fare?" The Complete Lawyer, Summer 1990, p. 25, (with David C. Weiner and Leonard H. Gilbert).

"Trends in Continuing Education," The National Law Journal, February 23, 1987, p. 15.

"What Kind of Role Models Should We Be," Barrister, Spring 1987, p. 2.

"Respect for a Finely Tuned Constitution," Barrister, Winter 1987, p. 2.

"Can Young Lawyers Motivate the System?" Barrister, Summer 1986, p. 2.

Alan S. Kopit

Public Service

White House Fellow 1987-88: Appointed by President Ronald Reagan to position of Special Assistant to Secretaries of Defense Caspar W. Weinberger and Frank C. Carlucci, The Pentagon, Washington, D.C.

Award: Recipient of the Secretary of Defense Medal for Outstanding Public Service, August 19, 1988.

Education

The University of Chicago Law School, J.D., 1977:

Phi Delta Phi.

Tufts University, Medford, Massachusetts, B.A. (Political Science), summa cum laude, 1974:

Phi Beta Kappa (Junior Year); Class of 1898 Prize (awarded to one student in The College of Liberal Arts who best combines high academic ability with extracurricular activity).

Community Involvement

Cleveland Bicentennial Commission: Co-Vice Chairman, appointed by Cleveland Mayor Michael White, 1992-97 (to plan the City of Cleveland's 1996 Bicentennial celebration). Recipient of Northern Ohio Live 1995-96 Award of Achievement for the work of the Cleveland Bicentennial Commission.

Cleveland Scholarships Program, Board Member, 2007 to present.

Entrepreneurship Preparatory School, Secretary and Board Member, 2008 to present.

United Way Cabinet, 2004-07.

Fairmount Temple, Board of Trustees, 1999-2006.

American Jewish Committee: Board of Trustees, 1985-2005.

Fairmount Theatre of the Deaf: Board of Trustees, 1984-92.

White House Fellows Alumni Association, Class representative, 1988 to present.

Leadership Cleveland Alumni Association, 1986 to present; Class President, 2007 to present.

Jewish Community Federation of Cleveland: 1977 to present; Vice-Chairman, Young Business and Professionals, 1978-84.

Israel Bonds Cabinet, 1995-2000.

Community Relations Committee of The Jewish Community Federation of Cleveland, 1990-2000.

Lee I. Fisher for Governor of Ohio and Ohio Attorney General Committee.

Community Service Work Order Program: Co-Chairman with Judge Burt W. Griffin, Cuyahoga County Common Pleas Court, 1982-83.

New Cleveland Campaign: Greater Cleveland Growth Association; Chairman, Professional Recruitment, 1979-80.



Alan S. Kopit

Oakwood Club: Member, 1980 to present.

Other Awards

The American Assembly, selected as a participant in the 73rd Assembly held in April 1987 entitled "The U.S. Constitution Today" (The American Assembly is a program of Columbia University).